

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: Chapter 11

Lehman Brothers Holding Inc., et al., Case No. 08-13555 (JMP)

Debtors.

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LEHMAN BROTHERS HOLDINGS INC., on behalf of itself and as assignee of LEHMAN BROTHERS, INC., Adversary Proceeding

No.: 10-03553

Plaintiff,

v

GMAC MORTGAGE CORPORATION,

Defendant.

**RESPONSE OF GMAC MORTGAGE, LLC TO DEBTORS' OBJECTION TO CLAIMS
(186TH OMNIBUS OBJECTION)**

GMAC Mortgage, LLC (hereafter "GMAC"), in response to the Debtors' 186th Omnibus Objection to Claims (Misclassified Claims) (hereafter the "Objection"), says:

1. GMAC filed Proof of Claim No. 25913 on September 21, 2009 in the amount of \$1,605,532.67. On the Proof of Claim form, the box was inadvertently checked to indicate that the Proof of Claim was a secured claim. However, in paragraph 8 of the Addendum attached to the Proof of Claim form, GMAC states that the Proof of Claim is filed as a general unsecured claim without prejudice to any and all rights of GMAC to assert that the claims are secured or entitled to administrative priority.

2. GMAC has no objection to the Proof of Claim being reclassified as an unsecured claim.

3. Notwithstanding the above, GMAC asserts that said reclassification must be without prejudice to GMAC's rights to amend its Proof of Claim to assert a priority status.

4. GMAC will be filing an amendment to the Proof of Claim to assert a priority status based upon the fact that the obligations of the Debtors arise from uncured pre-petition obligations due on account of executory contracts which have been assumed by the Debtors. As a result, GMAC's claim is entitled to priority status and payment in full as a result of being based upon uncured pre-petition defaults for executory contracts assumed by the Debtors.

Wherefore, GMAC Mortgage, LLC, having no objection to the reclassification of the Proof of Claim to an unsecured status requests that said reclassification be without prejudice to GMAC Mortgage, LLC's amendment of its Proof of Claim.

Date: October 3, 2011

Respectfully submitted,
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